



Trustees' Financial Summary

FY2015-16

Submit ID: 0882-11099077

49 Sweet Grass County

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Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Robert Buster **Phone #:** (406) 932-5939

(Signature)

(Date)

Chair, Board of Trustees: Mike Chulyak

(Signature)

(Date)

County Superintendant Susan Metcalf

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Library	LOCAL		
002	Chorus	LOCAL		
003	Social Committee	LOCAL		
004	Vo Ag Prjcts	LOCAL		
005	Vo Ed Agriculture	STATE		State
006	Vo Ed Family & Consumer Science	STATE		State
007	VoEd Office	LOCAL		
009	Advancing Agriculture Education Program	STATE		NA
010	Misc. donations	LOCAL		
011	Book Club	LOCAL		
015	Consumer Science (Bryan Trust)	LOCAL	na	
016	Academic Achievement	LOCAL		
017	Bob Hauck Wall of Fame	LOCAL	na	
019	Special Olympics	LOCAL		
020	Multi-District Co-op	LOCAL		
021	Band Instruments	LOCAL	na	
027	Chess Club	LOCAL		
035	Field Lights	LOCAL		
036	Academic Olynpics	LOCAL		
094	Overland Scholarship	LOCAL		
212	Deferred Maintenance & Energy Efficiency	STATE		NA
226	State OTO Indian Education for All	STATE		state
699	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
713	Gifted and Talented	STATE		State
714	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
741	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
799	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
882	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	181,970.06	122,756.83	188,228.93	8,760.98
02	Taxes Receivable - Real and Personal (120-149)	319.57	52.02	40.71	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	182,289.63	122,808.85	188,269.64	8,760.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	319.57	52.02	40.71	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	181,970.06	122,756.83	188,228.93	8,760.98
52	TOTAL FUND BALANCE/EQUITY	181,970.06	122,756.83	188,228.93	8,760.98
53	TOTAL LIABILITIES AND FUND BALANCE	182,289.63	122,808.85	188,269.64	8,760.98

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,279.80	65,154.94	387,016.19	19,805.44
02	Taxes Receivable - Real and Personal (120-149)	0.11			8.48
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,279.91	65,154.94	387,016.19	19,813.92
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	0.11			8.48
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,279.80	65,154.94	387,016.19	19,805.44
52	TOTAL FUND BALANCE/EQUITY	4,279.80	65,154.94	387,016.19	19,805.44
53	TOTAL LIABILITIES AND FUND BALANCE	4,279.91	65,154.94	387,016.19	19,813.92

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,836.61)		77.38	6,683.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(1,836.61)		77.38	6,683.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(1,836.61)		77.38	6,683.86
52	TOTAL FUND BALANCE/EQUITY	(1,836.61)		77.38	6,683.86
53	TOTAL LIABILITIES AND FUND BALANCE	(1,836.61)		77.38	6,683.86

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	535,114.88			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	535,114.88			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	535,114.88			
52	TOTAL FUND BALANCE/EQUITY	535,114.88			
53	TOTAL LIABILITIES AND FUND BALANCE	535,114.88			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,598.91	3,178.62		
02	Taxes Receivable - Real and Personal (120-149)	21.71			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,620.62	3,178.62		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	21.71			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,598.91	3,178.62		
52	TOTAL FUND BALANCE/EQUITY	5,598.91	3,178.62		
53	TOTAL LIABILITIES AND FUND BALANCE	5,620.62	3,178.62		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.01	8,835.57		
02	Taxes Receivable - Real and Personal (120-149)		12.96		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.01	8,848.53		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		12.96		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.01	8,835.57		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.01	8,835.57		
53	TOTAL LIABILITIES AND FUND BALANCE	0.01	8,848.53		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,447.78	22,932.26	79,652.54	138,139.14
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	35,447.78	22,932.26	79,652.54	138,139.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	35,447.78	22,932.26	79,652.54	138,139.14
52	TOTAL FUND BALANCE/EQUITY	35,447.78	22,932.26	79,652.54	138,139.14
53	TOTAL LIABILITIES AND FUND BALANCE	35,447.78	22,932.26	79,652.54	138,139.14



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	702,501.48	711,922.36
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	16,780.79	2,984.32
	1510 Interest Earnings	955.09	799.33
	3110 Direct State Aid	676,188.52	693,489.21
	3111 Quality Educator	59,866.56	61,793.05
	3112 At Risk Student	2,067.67	1,860.48
	3113 Indian Education For All	3,753.60	3,841.92
	3114 American Indian Achievement Gap	1,000.00	1,025.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	36,915.60	50,281.39
	3116 Data For Achievement	2,760.00	3,680.00
	3118 Natural Resource Development	4,818.63	7,785.52
	3120 State Guaranteed Tax Base Aid	98,090.39	79,348.62
	3444 State School Block Grant	148,112.07	148,112.07
	3446 SB96 Block Grant Reimbursement	3,969.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,757,780.16	1,766,923.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	504,975.99	535,947.15	
			2XX Personal Services - Employee Benefits	90,673.54	97,090.18	
			3XX Purchased Professional and Technical Services	160.00	0.00	
			5XX Other Purchased Services	4,214.38	8,428.42	
			6XX Supplies and Materials	38,944.87	15,913.43	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	64,493.61	64,894.05	
			2XX Personal Services - Employee Benefits	11,020.34	8,659.92	
			6XX Supplies and Materials	2,780.60	270.88	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	49,786.52	55,163.09	
			2XX Personal Services - Employee Benefits	7,359.77	8,478.23	
			5XX Other Purchased Services	116.15	0.00	
			6XX Supplies and Materials	5,411.76	5,022.84	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	11,525.01	11,475.00	
			2XX Personal Services - Employee Benefits	25,911.50	25,701.54	
			3XX Purchased Professional and Technical Services	11,990.02	11,896.85	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	18,188.06	18,163.59
			6XX Supplies and Materials	25.00	110.00
			810 Dues and Fees	3,622.00	4,884.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	110,835.40	120,107.20
			2XX Personal Services - Employee Benefits	28,057.49	11,193.28
			5XX Other Purchased Services	3,321.03	1,162.59
			6XX Supplies and Materials	5,132.78	6,164.15
			810 Dues and Fees	690.00	235.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,520.16	17,855.13
			2XX Personal Services - Employee Benefits	6,733.36	6,251.97
			3XX Purchased Professional and Technical Services	5,175.62	3,040.00
			5XX Other Purchased Services	6,416.35	4,627.55
			6XX Supplies and Materials	467.22	488.28
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	78,660.70	95,456.33
			2XX Personal Services - Employee Benefits	18,172.21	19,924.22
			4XX Purchased Property Services	93,931.54	81,530.94
			5XX Other Purchased Services	2,403.59	0.00
			6XX Supplies and Materials	5,749.18	6,735.37
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	102,279.22	102,479.47
			2XX Personal Services - Employee Benefits	23,003.12	24,455.57
			5XX Other Purchased Services	250.00	0.00
			6XX Supplies and Materials	1,294.12	688.31
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,031.30	4,543.66
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	207,478.18	208,838.78
			2XX Personal Services - Employee Benefits	29,672.80	36,181.41
			4XX Purchased Property Services	680.40	1,349.38
			5XX Other Purchased Services	1,444.32	2,138.94
			6XX Supplies and Materials	18,144.79	8,905.19
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	8,156.05	8,098.16
			2XX Personal Services - Employee Benefits	464.95	998.66
			5XX Other Purchased Services	169.82	383.77
			6XX Supplies and Materials	1,574.64	1,585.24

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		34XX	Extracurricular - Activities		
		1XX	Personal Services - Salaries	18,749.20	16,857.95
		2XX	Personal Services - Employee Benefits	30.90	97.27
		5XX	Other Purchased Services	1,572.31	1,513.25
		810	Dues and Fees	3,925.00	1,787.50
	720		School Sponsored Athletics		
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	13,011.43	15,039.81
		2XX	Personal Services - Employee Benefits	678.01	1,248.37
		5XX	Other Purchased Services	40.24	18.00
		6XX	Supplies and Materials	8,333.25	1,583.73
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	53,000.00	55,558.39
		2XX	Personal Services - Employee Benefits	174.72	320.59
		3XX	Purchased Professional and Technical Services	2,217.00	2,517.50
		5XX	Other Purchased Services	85.00	448.89
		6XX	Supplies and Materials	0.00	60.56
		8XX	Other Expenditures	0.00	2,990.00
	910		Food Services		
		31XX	Food Services		
		2XX	Personal Services - Employee Benefits	4,816.00	11,080.34
	999		Undistributed		
		9999	Undistributed		
		971	Residual Equity Transfers Out	0.00	2,000.00
910	Budget Amendment				
	1XX		Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction		
		2XX	Personal Services - Employee Benefits	0.00	5,000.00
		6XX	Supplies and Materials	0.00	3,000.00
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	0.00	4,547.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,737,742.52</u>	<u>1,773,187.30</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					188,234.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,766,923.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,773,187.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					181,970.06	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	141,057.58	94,663.82
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,051.21	585.80
	1510 Interest Earnings	612.55	715.30
	2220 County On-Schedule Trans Reimb	69,055.53	65,811.36
	3210 State On-Schedule Trans Reimb	69,055.53	34,527.77
	3444 State School Block Grant	8,412.03	8,412.03
	3446 SB96 Block Grant Reimbursement	857.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		292,102.29	204,716.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,825.00	3,825.00
			2XX Personal Services - Employee Benefits	4,140.62	5,167.72
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	9,356.93	9,916.33
			2XX Personal Services - Employee Benefits	2,678.24	1,415.26
		25XX Support Services - Business			
			1XX Personal Services - Salaries	5,506.68	5,951.70
			2XX Personal Services - Employee Benefits	1,314.68	1,464.85
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	2,733.21	3,891.29
			2XX Personal Services - Employee Benefits	747.00	434.44
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	95,745.08	101,429.43
			2XX Personal Services - Employee Benefits	44,122.30	55,567.25
			3XX Purchased Professional and Technical Services	1,750.95	1,519.34
			4XX Purchased Property Services	36,287.61	27,124.58
			5XX Other Purchased Services	8,616.39	11,151.86
			6XX Supplies and Materials	24,106.62	15,321.47
			8XX Other Expenditures	20.00	140.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				240,951.31	244,320.52



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					162,361.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					204,716.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					244,320.52	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					122,756.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	103,326.92	99,077.94
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,123.38	384.86
	1510 Interest Earnings	576.05	793.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,026.35	100,256.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	21,029.62	669.50
			7XX	Property and Equipment Acquisition	17,803.55	92,248.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,833.17	92,917.98

Schedule Of Changes Worksheet			Fund Code 11
Beginning Fund Balance			180,890.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			100,256.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			92,917.98 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			188,228.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.57	1.31
	1611 National School Lunch Program	48,622.11	46,184.34
	1621 Lunch Sales	81,707.00	94,410.38
	1634 Daily Ala Carte Sales	3,792.11	2,812.15
	4550 Federal Child Nutrition	22,712.24	22,415.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		156,850.03	165,823.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	66,104.22	70,365.72
			2XX Personal Services - Employee Benefits	6,527.19	7,587.72
			4XX Purchased Property Services	1,841.90	465.00
			5XX Other Purchased Services	144.30	138.60
			6XX Supplies and Materials	84,784.17	78,883.31
			7XX Property and Equipment Acquisition	1,131.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				160,533.18	157,440.35

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					377.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,823.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157,440.35 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,760.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12.17	0.02
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	29.14	3.88
	1510 Interest Earnings	19.08	20.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		60.39	24.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						4,255.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						24.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,279.80 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	693.73	594.05
	2240 County Retirement Distribution	214,778.86	245,109.18
	6100 Material Prior Period Revenue Adjustments	-9.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		215,462.64	245,703.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	91,873.69	133,480.22
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	10,529.96	10,682.02
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	8,108.22	8,921.77
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	11,632.49	6,430.37
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	19,432.20	21,045.80
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	3,425.04	3,725.82
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	12,484.06	15,399.07
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	11,752.08	14,675.36
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	16,519.07	17,337.69
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	34,013.08	34,121.03
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,525.36	2,912.62
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	1,189.26	1,369.13
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,060.15	2,560.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,757.55	2,232.84	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,118.95	6,620.79	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	9,551.56	11,238.83	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				243,972.72	292,753.37	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					112,205.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					245,703.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					292,753.37	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					65,154.94	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
002 Chorus		
	1900 Other Revenue from Local Sources	380.00
005 Vo Ed Agriculture		
	3900 State Career & Technical Ed Entitlement	8,100.00
006 Vo Ed Family & Consumer Science		
	3900 State Career & Technical Ed Entitlement	1,818.00
007 VoEd Office		
	3900 State Career & Technical Ed Entitlement	1,620.00
010 Misc. donations		
	1900 Other Revenue from Local Sources	7,086.13
011 Book Club		
	1900 Other Revenue from Local Sources	155.00
015 Consumer Science (Bryan Trust)		
	1510 Interest Earnings	286.75
021 Band Instruments		
	1900 Other Revenue from Local Sources	985.00
035 Field Lights		
	1900 Other Revenue from Local Sources	6,600.00
094 Overland Scholarship		
	1530 Net Increase (Decrease) in the Fair Value of Investments	-8,734.93
	1900 Other Revenue from Local Sources	3,600.00
699 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,386.06
714 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,142.00
741 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	19,266.00
799 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,762.00
882 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,209.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		82,661.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
001	Library				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		88.18
			001 Subtotal		88.18
002	Chorus				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		388.65
			002 Subtotal		388.65
004	Vo Ag Prjts				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		1,642.26
			004 Subtotal		1,642.26
005	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			4XX Purchased Property Services		240.00
			5XX Other Purchased Services		3,386.30
			6XX Supplies and Materials		9,377.65
			005 Subtotal		13,003.95
006	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		375.05
			8XX Other Expenditures		305.00
			006 Subtotal		680.05
007	VoEd Office				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		1,015.50
			007 Subtotal		1,015.50
010	Misc. donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		214.50
			3XX Purchased Professional and Technical Services		50.00
			5XX Other Purchased Services		304.03
			6XX Supplies and Materials		1,498.71
			010 Subtotal		2,067.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
011	Book Club				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		209.85
			011 Subtotal		209.85
015	Consumer Science (Bryan Trust)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		5,975.89
			015 Subtotal		5,975.89
016	Academic Achievement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		2,423.13
			016 Subtotal		2,423.13
021	Band Instruments				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX	Purchased Property Services		266.00
			021 Subtotal		266.00
226	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		6XX	Supplies and Materials		68.93
			226 Subtotal		68.93
699	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		6,400.00
		3XX	Purchased Professional and Technical Services		1,150.20
		5XX	Other Purchased Services		2,177.72
			699 Subtotal		9,727.92
714	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		900.00
		2XX	Personal Services - Employee Benefits		149.22
		3XX	Purchased Professional and Technical Services		1,070.15
		5XX	Other Purchased Services		13.75
			714 Subtotal		2,133.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
741	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,379.89
			2XX Personal Services - Employee Benefits		2,886.11
			741 Subtotal		19,266.00
799	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,044.18
			2XX Personal Services - Employee Benefits		1,413.39
			3XX Purchased Professional and Technical Services		4,142.43
			799 Subtotal		12,600.00
882	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		1,249.63
			6XX Supplies and Materials		4,090.35
			882 Subtotal		5,339.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					76,896.65

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					381,251.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,661.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					76,896.65 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					387,016.19 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
001 Library	0.00	88.18	-88.18
002 Chorus	380.00	388.65	-8.65
004 Vo Ag Prjcts	0.00	1,642.26	-1,642.26
005 Vo Ed Agriculture	8,100.00	13,003.95	-4,903.95
006 Vo Ed Family & Consumer Science	1,818.00	680.05	1,137.95



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
007 VoEd Office	1,620.00	1,015.50	604.50
010 Misc. donations	7,086.13	2,067.24	5,018.89
011 Book Club	155.00	209.85	-54.85
015 Consumer Science (Bryan Trust)	286.75	5,975.89	-5,689.14
016 Academic Achievement	0.00	2,423.13	-2,423.13
021 Band Instruments	985.00	266.00	719.00
035 Field Lights	6,600.00	0.00	6,600.00
094 Overland Scholarship	-5,134.93	0.00	-5,134.93
226 State OTO Indian Education for All	0.00	68.93	-68.93
699 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,386.06	9,727.92	3,658.14
714 Title II, Part A, Teacher/Principal Train/Recruit	2,142.00	2,133.12	8.88
741 Title I, Part A, Improving Basic Programs	19,266.00	19,266.00	0.00
799 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,762.00	12,600.00	5,162.00
882 Vo Ed Carl Perkins Basic Grant	8,209.00	5,339.98	2,869.02
Total	82,661.01	76,896.65	5,764.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	16,862.65	23,371.05
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	396.72	69.11
	1340 Fees for Adult Education	6,173.00	5,577.00
	1510 Interest Earnings	103.90	93.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,536.27	29,110.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	17,568.42	19,947.08
			2XX Personal Services - Employee Benefits	5,435.56	5,552.59
			3XX Purchased Professional and Technical Services	703.00	508.00
			5XX Other Purchased Services	657.27	548.58
			6XX Supplies and Materials	4,662.65	1,372.92
			8XX Other Expenditures	1,175.00	957.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,201.90	28,886.17

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					19,581.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,110.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,886.17 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,805.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.87	0.00
	1982 Summer Session - Driver's Education Fees	15,116.54	18,460.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,117.41	18,460.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	15,370.13	11,315.63
			2XX Personal Services - Employee Benefits	55.25	34.43
			4XX Purchased Property Services	2,016.08	2,832.45
			5XX Other Purchased Services	1,200.00	0.00
			6XX Supplies and Materials	920.15	1,181.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,561.61	15,364.19

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					-4,933.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,460.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,364.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-1,836.61 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.12	3.79
	1900 Other Revenue from Local Sources	5,000.00	15.00
	1910 Rentals	8,031.00	653.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,065.12	671.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		959.88	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		1,401.48	0.00
		4XX Purchased Property Services		18,576.23	1,464.96
		8XX Other Expenditures		93.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,030.59	1,464.96

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					870.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					671.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,464.96 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					77.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	20.87	32.11
	9710 Residual Equity Transfers In	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20.87</u>	<u>2,032.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	4,651.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,032.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,683.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,141.81	2,576.17
	2114 County Metal Mines License Taxes	108,140.91	106,736.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,282.72	109,312.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	20,071.46
		4XX	Purchased Property Services	2,749.00	0.00
		6XX	Supplies and Materials	1,230.11	0.00
	23XX	Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	8,590.20	0.00
		6XX	Supplies and Materials	390.33	0.00
	24XX	Support Services - School Administration			
		6XX	Supplies and Materials	0.00	5,288.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	3,646.62	22,538.85
		6XX	Supplies and Materials	907.80	1,321.00
		7XX	Property and Equipment Acquisition	46,987.15	34,654.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,501.21	83,873.51

Schedule Of Changes Worksheet					Fund Code 24
Beginning Fund Balance					509,676.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					109,312.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					83,873.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					535,114.88 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	48,469.86	48,656.36
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,214.84	202.82
	1510 Interest Earnings	8.39	3.68
	1900 Other Revenue from Local Sources	60.00	0.00
	3281 State Technology Aid	1,553.35	1,560.99
	6100 Material Prior Period Revenue Adjustments	0.00	-4.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		51,306.44	50,419.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	1,404.05	3,242.65
			4XX	Purchased Property Services	16,784.29	16,884.98
			5XX	Other Purchased Services	572.48	20.00
			6XX	Supplies and Materials	19,839.24	11,972.38
			7XX	Property and Equipment Acquisition	26,361.00	15,393.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,961.06	47,513.09	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						2,692.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,419.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						47,513.09 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,598.91 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	64.48	82.35
	3445 State Combined Fund School Block Grant	24,253.19	24,253.19
	3447 SB96 Combined Block Grant Reimbursement	1,100.47	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,418.14	24,335.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	245.00	1,560.80
			6XX Supplies and Materials	4,743.78	5,439.17
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	0.00	2,673.66
			3XX Purchased Professional and Technical Services	100.00	1,200.16
			6XX Supplies and Materials	2,966.08	0.00
			8XX Other Expenditures	0.00	352.80
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	2,190.90
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	800.00
			4XX Purchased Property Services	1,537.00	0.00
			6XX Supplies and Materials	70.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	103.36
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	7,102.28
			2XX Personal Services - Employee Benefits	0.00	506.37
			4XX Purchased Property Services	175.00	790.00
			5XX Other Purchased Services	540.00	153.40
			6XX Supplies and Materials	8,595.49	12,490.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,972.35	35,362.98



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					14,206.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,335.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,362.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,178.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	29,902.73	30,238.92
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	434.79	100.04
	1510 Interest Earnings	37.42	26.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,374.94	30,365.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	3,204.23	8,589.47
		222X	Educational Media Services		
			4XX Purchased Property Services	0.00	2,100.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	14,016.80	11,862.21
			6XX Supplies and Materials	8,784.49	13,479.82
			7XX Property and Equipment Acquisition	570.77	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,576.29	36,031.50

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					14,501.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,365.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,031.50 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,835.57 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,787.37	867.14
	1920 Contributions/Donations from Private Sources	18,000.00	20,023.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,787.37</u>	<u>20,890.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	19,650.00	21,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,650.00</u>	<u>21,600.00</u>

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	36,157.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,890.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,600.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,447.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	17,430.00	36,135.91
	1910 Rentals	1,289.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,719.50	36,135.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	820 Civic Services				
		33XX Community Services			
			1XX Personal Services - Salaries	845.01	5,775.47
			2XX Personal Services - Employee Benefits	0.00	237.92
			4XX Purchased Property Services	4,859.94	14,478.79
			5XX Other Purchased Services	132.47	406.48
			6XX Supplies and Materials	0.00	105.07
			7XX Property and Equipment Acquisition	0.00	5,082.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,837.42	26,085.73

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					12,882.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,135.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,085.73 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,932.26 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	285,385.86	181,378.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>285,385.86</u>	<u>181,378.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	292,657.44	185,685.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>292,657.44</u>	<u>185,685.62</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	83,959.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,378.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	185,685.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,652.54	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	44,320.28	47,225.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	202,528.18	205,681.78
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	726,800.59	732,986.96
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	27,819.63	4,669.11
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	69,720.38	64,062.39
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0882-11099077

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,669.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,669.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,223.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	39,844.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	132,167.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	102,479.47	0.00	0.00	0.00	0.00
280	1XXX	2XX	24,455.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	688.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,543.66	0.00	0.00	0.00	0.00
Totals			132,167.01	0.00	0.00	0.00	0.00

132,167.01

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	274,865.20	0.00	0.00	0.00	274,865.20
Buildings	3,681,189.63	0.00	19,654.20	0.00	3,700,843.83
Machinery and Equipment	1,449,703.68	0.00	89,370.00	0.00	1,539,073.68
Totals at Historical Cost	5,405,758.51	0.00	109,024.20	0.00	5,514,782.71
Depreciation					
Improvement Accum	211,918.04	0.00	0.00	0.00	211,918.04
Building Accum	2,235,114.71	0.00	12,780.05	0.00	2,247,894.76
Machinery and Equipment Accum	853,345.06	0.00	125,703.80	0.00	979,048.86
Total Accumulated Depreciation	3,300,377.81	0.00	138,483.85	0.00	3,438,861.66
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,105,380.70	0.00	-29,459.65	0.00	2,075,921.05

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	15,750.35	0.00	0.00
Transportation (27XX)	120,529.92	0.00	0.00
Food Service (31XX)	1,449.90	0.00	0.00
Extracurricular (34XX, 35XX)	753.88	0.00	0.00
Total Depreciation for FY2016	138,484.05	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	187,076.60	0.00	0.00	59,857.50	127,219.10	0.00	127,219.10
Other Post Employment Benefits	0.00	476,685.70	0.00	0.00	476,685.70	15,470.33	461,215.37
Total Governmental Activity							
Non-bond Long-Term Liabilities	187,076.60	476,685.70	0.00	59,857.50	603,904.80	15,470.33	588,434.47

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	359,181.62	4,155.06	0.00	363,336.68
Net Pension - TRS	1,194,142.00	104,609.00	0.00	1,298,751.00